



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 7, 2021

Galen Smith  
Chief Executive Officer  
Redbox Entertainment Inc.  
1 Tower Lane, Suite 800  
Oakbrook Terrace, IL 60181

**Re: Redbox Entertainment Inc.**  
**Registration Statement on Form S-1**  
**Filed on December 1, 2021**  
**File No. 333-261428**

Dear Mr. Smith:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Janice Adeloyle at 202-551-3034 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Brian M. Janson